Previous references.

1902-03

(Sep Rev)

Later references.

File No. 13 of 1903

Serial Nos. 1– 2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1– 2

Part B. for

SUBJECT.

Decision as to whether an instrument impounded and forwarded is a settlement or a gift of immoveable property for the purpose of adjudication of stamp duty.

Sl no 1. From the Deputy Comm Kolar District no C.1463 D 20.4.03

Submits a copy of document and requests instructions whether to treat the same as a "Settlement" or a "gift of immoveable property"

Sl no 2. To the Deputy Commissioner, Kolar District.
" The Inspector General of Registration in Mysore -
Go. no R. 228-9 D 20.7.03.

Observes that the instrument is rightly regarded

G. R. S. 58 as a settlement.

Sep. Rev. Dec. 12 of 1902-03

OFFICE OF THE DEWAN OF MYSORE,
(REVENUE AND GENERAL DEPARTMENTS).

(Full Office Note.)

Subject.

Letter no: C 1463 of 20.4.03 from the Dy Commr, Kolar District, Soliciting instructions as to whether a certain document should be treated as a settlement or as a gift of immoveable property

Note.

On 11.6.02 a document was executed by one Narasamma of Mulbagal in favour of her nephew Srinivasa Rao transferring her landed estate estimated at Rs 100/- to him in consideration of his having been brought up from his birth by the executant and her husband, of his having maintained them since he attained his majority and performed the obsequies of the executant's husband on his death, and of his maintaining the widow, the executant, all her life. The estate is moreover stated to have already

1. Statement of case in narrative form in regular sequence of subject matter or date.
2. Opinions to be stated only as supported by precedents, or general rules which should always be quoted.
3. Serial numbers in file, &c., to be always stated.
4. Dates of important documents referred should be given.
5. Write on both sides, leaving the same side as margin.

‡ 1. No. and date of latest letter or paper.
2. Catch words to show nature of subject.
3. Subject to be in red and body of note in black ink.

been in the enjoyment of the executee even during the life time of the executants husband, and the latter to have instructed the executant to effect a settlement in respect of their estate in favour of their nephew, if such a disposition is considered necessary.

The document as above executed on an eight anna Stamp paper was treated by the Sub-Registrar of Nulbagal as a Settlement. The Inspector Genl of Regns appears to have ordered the Sub-Registrar to impound the document and send it on to the Dy Collr for adjudication of Stamp duty, on the understanding that the document comes under gift of immoveable property. The document was accordingly sent up to the Dy Collr. The latter officer now submits a copy of the document in question with the opinion that it is a settlement as defined in Section 2 cl 24 of the Stamp Regn

and solicits orders as to whether it may be treated as such or as gift of immoveable property.

"Settlement" is defined as any non-testamentary disposition in writing, of moveable or immoveable property made —

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide or for the purpose of providing for some person dependent on him, or

(c) for any religious or charitable purpose:

and includes an agreement in writing to make such a disposition. Any document purporting to be a settlement is stamped under Art: 56, Schedule I, of the Mysore Stamp Regn. A document purporting to be a gift is stamped under Art: 31.

Submitted for orders.

21/5/03

21/5/03

draft that the instrument is
rightly regarded as a settlement
is submitted. [illegible]
26/5/03

The D.C. ...
through the
~~[illegible]~~ 2nd Counsellor

[illegible]

[illegible]
26/5/03

Submitted with draft.
[illegible]
28/5/03

13/5/03
12

[illegible]
17/[illegible]

mis 383
17-6-03.

I think the D.C. Tower & the Keep have taken a correct view of the case. I agree to the order proposed.

I do not ~~understand~~ know how the matter went up to the D.C. otherwise than thro' the District Registrar — C
18/6/03

Submitted to D.C. [illegible]

[illegible]
7/7/3

11316
8-7-03.

Issue accordingly [illegible] 7-7-03

17/7/3 [illegible]
11/7/03

[illegible]
15-VII-03

Submitted.

From enquiries made it is learnt that the returns received in the Office of the Inspector Genl of Regns, ~~are the indexes~~ ~~accounts showing~~ these briefly the nature of, and the Stamp duty and Regn fee recovered on, documents registered in the Offices of Sub-Registrars These returns are sent through the District Registrars. When there arises any doubt regarding Stamp duty, the Sub-Registrars are directed through the Registrars to impound the document

6

and forward it to the
Dy Comrs for adjudica-
tion. Sometimes the
Insp Gl calls for a
copy of the document
and it is sent by the
Sub. Registrar through
the Registrar.

Noted for the records
22/6/03

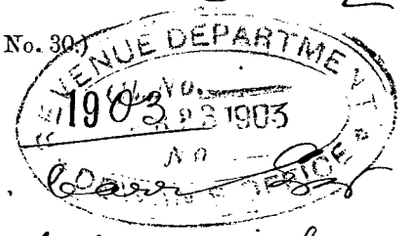
The Hon'ble Mr.
Kothari have to
be informed by the
Dewan -

25/6/03

Hon'ble

Sep Rev. 7. 22/1903 of 2-3
R 220/1
R 3622

(General Serial No. 30.)



From M. Deputy Commissioner Kolar District

To

W. A. Venkatanarayanadayya Esqr. Secretary to the Government of Mysore

Dated 20 April 1903.

Despatched

Received

General No. C. 1463 / No. } 1903.

Enclosures Number. 1

Submitting a copy of document and requesting instructions whether to treat the same as a "Settlement" or a "gift of immoveable property".

R
21 4 03
Rd Asst
22/4.
Rev 25/4

Submitted with a note.
M. V.
19/5/03

Kolar Deputy Commissioner's Office
Champion Reefs P.
2nd April 1903.

No. C. 1403

From,

J. B. Saunders, Esqre.
Deputy Commissioner
Kolar District.

To,

M. V. Nanjundayya Esqre
Secretary to the Government of Mysore,
General and Revenue Departments.

Sir,

I have the honor to submit herewith copy of a bond dated 11th June 1902 executed by one Narasamma of Mulbagal in favor of Srinivasa Row.

The Inspector General of Registration having observed that this document was treated as a "Settlement" by the Sub Registrar of Mulbagal Taluk, appears to have ordered him to impound & forward the document to the Collector for adjudication of the Stamp duty on the under-standing that the document comes under "Gift of immoveable property" and thus it should

have been engrossed on a stamp paper of higher value required for "Gift". — The word "Settlement" has been defined in Regulation No II of 1900 as being non-testamentary disposition in writing of immoveable property made — (b) "for the purpose of distributing property of the settler among his family or those for whom he desires to provide or for the purpose of providing for some person dependent on him" ——

As the Codal requirements of clause (b) have been fully satisfied by the terms of the instrument in question I think the Sub Registrar was justified in having treated the document as a "Settlement" and I consider the present Stamp is sufficient.

I request the favor of being kindly instructed whether the document in question may be taken as a "Settlement" or

"Gift of immoveable property" as reviewed by the Inspector General of Registration.

I have the honor to be
Sirs,
Your Most obedt Servant,

J C Cam
Deputy Commissioner
Kolar District.

S.R. 13/2003 - 4

Guntur dt.

ఎం.ఓ.ఎస్.ఎల్. కాపీ.

సర్వాంతరదంభ్రీ సుందర యుర రత్నరీ లుసవి- జుర్ శ్రీ కారిమి మభ్ర్యుండరుల్లా
ము ళ్ళ బాంగల్ ఓ బీ రిజ్ట్రిక్ట్- రసి బాం ఫలు ళ్ళ బాం కల్ళ్ళ్లు లుళ్ళు వ
పర్ వుళ అరవళ్ళి క్కేలు బ్రూ ఢుల్లూ- ధాల్ళ భ్రాంతిళ్ళే- లుళ్ళంద జిల్లా
మనా మూళ్ళు వ- నాంరణ్ణి ఎనవరాజు- మూళ్ళ్ళే రడు వరుళ్ళిదశ్రీల
నిలాంసరాంయ ంతే. లుళ్ళు ళ్ళోల్ళాం ంనళ్ళ్లు లుళ్ళు వ- నిమ్మ ళ్ళిల్లద
ళ్ళ్ళేంరుూద శీ ంరళ్ళప్లద- శీ ంనళ్ళిఎనవర జింరళ్ళి- ఎనుళ్ళవళ్ళనళ్ళి
జిల్లామనద- అరళ్ళ్ళ్ళేదు వరుళ్ళిధ నరళ్ళమ్మ బరళ్ళి కోంవ్న
వ్భవధాళ్ళిడశ్రీ- ననిగే- ఎనం రాంనవిళ్ళిద్ధరింద నాను నన్నయ
జమూనరుూంసడా నిన్నెన్నరు ంర్ళిదుంరభ్భ్రీ- చాంలళ్ళిలు
శ్రీద్ధంరీ భ్రూంవిదీ ళ్ళ్ళోంర్లు- ఎనం రళ్ళ్ళే చీమూంతి నినగే వుం
జీ వళ్ళ్ళేశి- మూళ్ళి- నినగే వంరుళ్ళ్లు బంద లాంగాం యుళ్ళు
నిన్నళ్ళిూంళ్ళ్లు ఇదీంరుళ్ళ్లు నాల్ళ్ళు ళ్ళ్లు ఇద్దు ఈ ఱిళ్ళి నన్నయు
జమూనరు వుళ్ళ్ళ శీరంరళ్ళ్లద- ళ్ళ్ళ్

[illegible]

[illegible]

[illegible]

13 of 02-03 8

Sep. Rev: 20 of 1902-03

Sl 2

Read

letter no: C 1463 of 20th April 1903 from the Dy Coms, Kolar District, submitting for adjudication of Stamp duty the following instrument executed on a stamp paper of the value of annas 8:—

On 11.6.02 one Narasamma of Mulbagal transferred to her nephew Srinivasa Rao her landed estate, already in his enjoyment, of the estimated value of ~~Rs~~ 100/-, in consideration of his having been brought up from his birth by her and her husband, of his having maintained them since he attained his majority and performed the obsequies of the executant's husband on his death,

and

and of his maintaining
the executant all her
life; and executed a Doct
this effect.

The document was
treated by the Sub-Registrar
of Mulbagal as a settle-
ment. The Inspector Genl.
of Registration differed from
the Sub-Registrar, and ordered
him to impound the instru-
ment. The document was
accordingly impounded
and forwarded it to the Dy
Comr who is of opinion that
it is a settlement and
not a gift as construed
by the Inspector Genl of
Registration.

Order hereon.

No. R 228-9

I agree observe that
the instrument is rightly
regarded as a settlement

Sd/

11/6/03

Secy
11/6

The Dy Comr, Kolar Dist.
The Inspector Gl of Regn in Mysore

Dy 20.7.03
20.

0302
15.VII.